

# WUFAR 101

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## WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS

Wisconsin Department of Public Instruction

## WHY WUFAR?

We need a consistent system for reporting LEA activity for:

- Reporting purposes (both state and federal)
- Calculating general and categorical aid
- Determining compliance with federal regulations
- Comparing activity between LEAs
- State budget building

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## Wisconsin Uniform Financial Accounting Requirements

- It is a multi-dimensional reporting system that can also be used as an accounting system
- Not required accounting, but required for reporting
- Always used in conjunction with the state Budget and Annual Reports (full and special education)
- Used for LEA internal use in order to track costs

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## WHY WUFAR?

You need a consistent system and common language:

- Purchasing and expenditures
- Plan and monitor local budgets
- Budget development and decision making authority
- Local budget accountability
- To create local budget / expense history

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## WUFAR Sequence of Dimensions

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This sequence is what you would normally see when looking at an expense report.

## WUFAR Account Format

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**Fund**

**10**

### Fund 10

- Most typically used for general education costs funded by a combination of local, state and federal funds
- Day to day operations
  - Instructional activities
  - Instructional staff support
  - Pupil support activities
  - Other support activities

## WUFAR Account Format

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<b>Fund</b>	<b>Location</b>	<b>Object</b>	<b>Function</b>	<b>Project</b>
<b>XX</b>	<b>XXX</b>	<b>XXX</b>	<b>XXXXXX</b>	<b>XXX</b>

**Most of the commercial software used in districts will display account codes in this order. Local reports may be set up to change the order of the dimensions and include descriptions. In DPI reporting you will see the function number preceding the object or source. DPI reporting does not require location detail.**

Activity and Ledger printouts are used to build and manage budgets

## WUFAR Account Format

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**Fund**

**27**

### Fund 27

- Used to account for the excess cost of providing special education and related services for students with disabilities
- Separated for Special Education Categorical Aid calculation and IDEA Maintenance of Effort (MOE) calculations
- Also includes School Age Parent costs

## WUFAR Account Format

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Fund	Location
<b>10</b>	<b>123</b>
--	
<b>27</b>	

### Location

- Where?
- DPI doesn't generally collect
- Used for internal tracking by district
- Future possibility of school level tracking

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## WUFAR Account Format

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Fund	Location	Object
<b>10</b>	<b>123</b>	<b>300</b>
--		
<b>27</b>		

### Object

- What?

Object identifies the type of cost by category, such as salaries, materials, supplies or contracted services.

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## Typical Locations

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Generally denotes building or site where activity takes place

100	Elementary Schools
200	Middle Schools
300	Junior High Schools
400	High Schools
800	District Wide

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## Types of Objects

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- Salaries & Fringe (100 / 200 Objects)
- Purchased Services (300 Objects)
- Non-Capital Objects (400 Objects)
- Capital Objects (500 Objects)
- Insurance (700 Objects)
- Other (900 Objects)

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## WUFAR Account Format

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Fund	Location	Object	Function	Function
<b>10</b>	<b>123</b>	<b>300</b>	<b>110 000</b>	• Why?
--			--	• For what area or purpose?
<b>27</b>			<b>158 000</b>	

Function describes **the purpose** for which a service or materials are acquired.

- 100000 level functions are instructional
- 200000 level functions are support services

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## Types of Functions

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### Support Services– 200000

- 210000 Pupil Services
- 220000 Instructional Staff Services
- 230000 General Administration
- 240000 School Building Administration
- 250000 Business Administration
- 260000 Central Services
- 270000 Insurance and Judgements

### Non-Program Transactions - 400000

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## Types of Functions

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### Instruction– 100000

- 110000 Undifferentiated Curriculum
- 120000 Regular Curriculum
- 130000 Vocational Curriculum
- 140000 Physical Curriculum
- 150000 Special Education Curriculum
- 160000 Co-curricular Activities
- 170000 Other Special Needs

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## Example - Instructional Function Detail

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### 110000 Undifferentiated Curriculum

Teaches two or more curricular areas to the same group of students.

- ✦ Language arts/social studies program
- ✦ First grade teacher

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## Example - Instructional Function Detail

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### 120000 Regular Curriculum

Teaches one curricular area

- 122000 - English Language
- 124000 - Mathematics
  - ✦ 124100 - Algebra
  - ✦ 124300 - Calculus
  - ✦ 124600 - Geometry

## Example - Support Services Function Detail

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### 210000 Pupil Services

- 211000 Direction of Pupil Services
- 212000 Social Work
- 213000 Guidance
- 214000 Health
- 215000 Psychological Services

### 220000 Instructional Staff Services

- 221000 Improvement of Instruction
  - ✦ 221300 Staff Training

## Example - Instructional Function Detail

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### 150000 Special Education Curriculum –

- 152000 – Early Childhood
- 156000 – Physical/Sensory
  - ✦ 156100 – Deaf and Hard of Hearing Impairment
  - ✦ 156600 – Speech/Language
- 158000 – Combined Cost Reporting (Cross Categorical)
- 159000 - Other Special Curriculum
  - ✦ 159100 - Special Education Program Aide
  - ✦ 159200 - Special Education Short Term Substitute Teacher
  - ✦ 159300 - Special Education Specialty Teachers

## WUFAR Account Format

Fund	Location	Object	Function	Project
<b>10</b>	<b>123</b>	<b>300</b>	<b>110 000</b>	<b>141</b>
--			--	--
<b>27</b>			<b>158 000</b>	<b>341</b>

### Project

- How is it paid for?
- Project is designed to identify a funding source.

## Project Codes

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### • Federal Grants

- Federal grants have been assigned a DPI project number
- See Aids Register Codes (<http://dpi.wi.gov/sms/fedaids>)

AID'S REGISTER CODING LIST OF FEDERAL AND STATE PROGRAMS ADMINISTERED THROUGH DPI  
Last updated: December 04, 2015

Source Code	Project Code	FY04	Program Title	Fiscal Contact	Telephone	E-mail Address
730	341	241	64.027 IDEA FLOW THROUGH	Angi Ornett, Accountant	608-267-6187	angi.ornett@dpi.wi.gov
730	342	241	64.027 IDEA DISCRETIONARY	Geri Ann Armstrong, Accountant	608-266-3489	geri.ann.arm@dpi.wi.gov
730	347	241	64.173 IDEA PRESCHOOL ENTITLEMENT	Angi Ornett, Accountant	608-267-6187	angi.ornett@dpi.wi.gov
730	348	241	64.173 IDEA PRESCHOOL DISCRETIONARY (CDEE)	Geri Ann Armstrong, Accountant	608-266-3489	geri.ann.arm@dpi.wi.gov
730	349	241	64.203 IDEA STATE PERSONNEL DEVELOPMENT GRANT (SP-DG)	Angi Ornett, Accountant	608-267-6187	angi.ornett@dpi.wi.gov
730	360	241	64.262 ESSA TITLE I-E CHARTER SCHOOLS FEDERAL AID	Ash Vining, Accountant	608-266-2428	ash.vining@dpi.wi.gov
730	361	241	64.367 ESSA TITLE I-A DISC TEACHER & PRINCIPAL TRAINING	Jacqueline Jones, Accountant	608-267-6134	jacqueline.jones@dpi.wi.gov
730	365	241	64.367 ESSA TITLE I-A PORTABLE TEACHER & PRINCIPAL TRNG	Jacqueline Jones, Accountant	608-267-6134	jacqueline.jones@dpi.wi.gov
730	366	241	64.367 ESSA TITLE I-A TRANSFER OF AID TO TITLE I	Jacqueline Jones, Accountant	608-267-6134	jacqueline.jones@dpi.wi.gov
730	367	241	64.267 ESSA TITLE I-E 21ST CENTURY COMMUNITY LEARNING CENTERS	Eric Sussler, Accountant	608-267-6188	eric.sussler@dpi.wi.gov



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## Fund 27 Project Codes

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### Fund 27 – Special Education Cost Claims

ALL special education expenditures must have a project code.

- Local (IDEA Maintenance of Effort)
  - 011 - State Special Education Categorical Aid
  - 019 - Non-aidable Special Education Cost
- Federal
  - 341 - IDEA Flow-through
  - 347 - IDEA Preschool

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## Fund 10 Project Codes

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### Title projects in Fund 10

- 141 - Title I-A
- 365 - Title II-A
- 391 - Title III-A

### IDEA Flow-through projects in Fund 10

- 341 - IDEA Coordinated Early Intervening (CEIS)
- 341 - IDEA Title I Schoolwide Set-Aside

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## Claiming Costs

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- Expenditure reports sorted by project code are used to collect data necessary to claim grant costs.
- Special Education Categorical aid is calculated by the project numbers on the district's PI-1505-SE Special Education Annual Report.

**PROJECT NUMBERS ARE  
IMPORTANT**

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## Examples

The salary and fringe benefits of a speech and language teacher charged to **local** costs (but are eligible for state categorical aid).

	Where?	What?	Why?	How?
<b>Fund</b>	<b>Location</b>	<b>Object</b>	<b>Function</b>	<b>Project</b>
<b>27</b>	<b>XXX</b>	<b>100 / 200</b>	<b>156600</b>	<b>011</b>

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## Examples

Travel and hotel costs for special education staff to attend a statewide autism training. The costs will be charged to the IDEA preschool grant.

	Where?	What?	Why?	How?
<b>Fund</b>	<b>Location</b>	<b>Object</b>	<b>Function</b>	<b>Project</b>
<b>27</b>	<b>XXX</b>	<b>342</b>	<b>221300</b>	<b>347</b>

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## Examples

The salary and fringe benefits of a reading teacher charged to the Title I grant.

	Where?	What?	Why?	How?
<b>Fund</b>	<b>Location</b>	<b>Object</b>	<b>Function</b>	<b>Project</b>
<b>10</b>	<b>XXX</b>	<b>100 / 200</b>	<b>122000</b>	<b>141</b>

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**WISEgrants** Wisconsin Information System for Education  
Federal Grants Portal

IDEA - Preschool Budget - All Schools

Purchased Services

Submission Personnel Purchased Services Non-Capital Objects Capital Objects Other Objects Indirect View All Sections

**Purchased Services WHAT?**

Program Type: Public School  
 Purchase Type: Employee Travel  
 Function: Select a Purchase Item...  
 Amount: CCDEB Contract  
 Vendor: Communication  
 Detailed Description: Employee Travel to attend a statewide autism training.

Purchase Detail: Travel  
 Object: 342 - Employee Travel  
 General Ledger Account:

Cancel Save Save and F

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**WISEgrants** Wisconsin Information System for Education  
**Federal Grants Portal**

IDEA - Preschool Budget - All Schools  
Purchased Services

Submission Personnel Purchased Services Non-Capital Objects Capital Objects Other Objects Indirect View All Sections

**WHY?**

Program Type: Public School  
Type of Purchase: Employee Travel  
Function: 221300 - Instructional Staff Training  
Purchase Detail: Travel  
Object: 342 - Employee Travel  
General Ledger Account: [blank]

Purpose? Vendor: 221200 - Curriculum Development  
Detailed Description: 156100 - Deaf and Hard of Hearing Impairment  
152000 - Early Childhood  
213000 - Guidance  
214000 - Health  
156200 - Homebound  
156800 - Hospital Instruction  
221300 - Instructional Staff Training

Amount: [blank]  
Vendor: [blank]  
Detailed Description: statewide autism training.

Cancel Save Save and Repeat

group by that column  
Purchase Item Purchase Item Detail Function Number Function Label Amount Description

Version 1.0

## Examples

The purchase of reading intervention instructional media that will be used district-wide for all students. The costs will be paid with local funds and is not eligible for categorical aid.

	Where?	What?	Why?	How?
<b>Fund</b>	<b>Location</b>	<b>Object</b>	<b>Function</b>	<b>Project</b>
<b>10</b>	<b>XXX</b>	<b>430</b>	<b>122000</b>	<b>XXX</b>

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**WISEgrants** Wisconsin Information System for Education  
**Federal Grants Portal**

IDEA (Preschool Budget) - All Schools  
HOW?

Submission Personnel Purchased Services Non-Capital Objects Capital Objects Other Objects Indirect View A

**Purchased Services**

Program Type: Public School  
Type of Purchase: Employee Travel  
Function: 221300 - Instructional Staff Training  
Purchase Detail: Travel  
Object: 342 - Employee Travel  
General Ledger Account: [blank]

Amount: \$1,500.00  
Vendor: [blank]  
Detailed Description: Travel and hotel costs for special education staff to attend a statewide autism training.

Version 1.0

## WUFAR Use

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Failure to use WUFAR appropriately could result in:

- Incorrect calculation of state or federal aid
- Failure to meet federal regulations such as MOE
- Single audit findings for failure to track grant expenditures separately
- Fiscal monitoring findings for failure to track and support grant expenditures

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## WUFAR Use

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Important to become familiar with WUFAR as account elements are used throughout various applications at DPI.

- School Financial Services Team – Financial Reports
- Special Education teams and Title I teams – Federal grant application software
- IDEA Maintenance of Effort reports

## Time to Practice WUFAR 101 Scenarios (the game)

## Technical Assistance

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The screenshot shows the Wisconsin Department of Public Instruction website. The main content area is titled "Wisconsin Uniform Financial Accounting Requirements (WUFAR)" and includes an "Overview" section. The overview text states: "The Wisconsin Uniform Financial Accounting Requirements (WUFAR) manual presents a uniform financial and accounting structure for public elementary and secondary schools in the state of Wisconsin. It replaces the Wisconsin Elementary and Secondary School Accounting System (WESSAS) Handbook last updated in July, 1992." Below this, it mentions: "The chart of accounts listing included in the WUFAR is effective as of July 1, 2002. The WUFAR word document has a table of contents with quick links set up so that you may quickly move through the document to a particular page. To access a page in the document press down the 'TAB' key and click on the page number identified in the table of contents. This will move..."

<http://dpi.wi.gov/sfs/finances/wufar/overview>

## Grant Claims use WUFAR Codes

The screenshot shows the WISEgrants Federal Grants Portal. The page title is "Maintain Claims". Below the title, there is a "Messages" section and a "Create New Claim" button. A "Report Period" dropdown is set to "Ending Date: 02/05/2016". Below this, there is a "WUFAR CODE" section with a "Filter:" dropdown. A table lists various WUFAR codes and their associated amounts.

Account	Object Name	Function Code	Approved Budget Amount	Total Amount Claimed to Date	Obligations
27-100-150000-341	Salaries	Combined Cost Reporting - Special Education	\$40,000.00	\$0.00	\$0.00
27-200-150000-341	Employee Benefits	Combined Cost Reporting - Special Education	\$20,000.00	\$0.00	\$0.00
27-411-150000-341	General Supplies	Combined Cost Reporting - Special Education	\$1,000.00	\$0.00	\$0.00
	Subtotal		\$61,000.00	\$0.00	\$0.00
	Indirect		\$0.00	\$0.00	\$0.00
	Running Total		\$61,000.00	\$0.00	\$0.00

## Aids Register

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Aids Register Information (WISCONSIN) - STAR Aids Register							
IDEA FLOW THROUGH EIS CFDA#: 84.027							
09/03/2015	09/14/2015	64346	730	341	241		34,353.39
07/09/2015	07/20/2015	64029	730	341	241		23,786.52
Program Total:							58,139.91
IDEA PRESCHOOL ENTITLEMENT CFDA#: 84.173							
08/13/2015	08/24/2015	64246	730	347	241		897.72
Program Total:							897.72
ESEA TITLE IIA TEACHER PRINCIPAL TRAINING CFDA#: 84.367							
09/17/2015	09/28/2015	64401	730	365	241		11,259.00
Program Total:							70,296.63
ESEA TITLE IIA BASIC GRANT LEA CFDA#: 84.010							
09/17/2015	09/28/2015	64382	751	141	241		31,579.00
Program Total:							31,579.00
Agency Total:							444,418.63

Lists all revenue from DPI paid to district.

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## Program Staff: Know Your Role

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### Review Fiscal Reports

- For accuracy and planning
- Likely the program director is the district employee responsible to DPI for management of these funds

### Possible causes for over or under spending

- Costs have been miscoded. Employee travel is under spent.
- Costs came in way over or under budget.

### Possible issues

- DPI software won't allow claim over budgeted amount.
- Need to amend budget, both at district level and DPI level.

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## Fiscal Reporting for Grant Claims

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- Timely and Accurate
- Potential problems with not claiming regularly
  - Cash flow
  - Fiscal management
  - Were claims submitted, but problems holding them up?
  - Leave little time to make adjustments to spend differently or correctly
  - Could identify work overload or inability to process claims
- DPI recommends at least quarterly claiming

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## Program Staff Reviewing Fiscal Reports

Fd	T	Loc	Obj	Func	Prj	Obj	Func	2012-13		2012-13		2012-13	
								Revised Budget	Encumbered	FYTD Activity	Available Funds	% Available	
10	E	800	411	110000	141	SUPPLIES	UNDIFF INSTR	42,000.00	0	1,553.24	40,446.76	96%	
10	E	800	435	110000	141	COMP.SOFT-IN	UNDIFF INSTR	16,300.00	0	0	16,300.00	100%	
10	E	800	110	122000	141	SALARY	ENGLISH LANC	192,860.00	111,304.90	79,455.76	2,099.34	1%	
10	E	800	212	122000	141	RET EMPL	ENGLISH LANC	11,190.00	7,401.77	4,807.16	-1,018.93	-9%	
10	E	800	218	122000	141	OPEB CONTRIB	ENGLISH LANC	10,290.00	0	0	10,290.00	100%	
10	E	800	220	122000	141	FICA	ENGLISH LANC	14,755.00	8,514.82	5,955.59	284.55	2%	
10	E	800	230	122000	141	LIFE INS	ENGLISH LANC	93	46.62	36.66	9.72	10%	
10	E	800	241	122000	141	HEALTH INS	ENGLISH LANC	33,417.00	19,493.04	13,876.19	17.77	0%	
10	E	800	243	122000	141	DENTAL INS	ENGLISH LANC	2,787.00	2,190.16	1,559.12	562.28	-35%	
10	E	800	310	221300	141	PERSONAL SRV	INST STAFF TR	700	0	6,250.12	5550.12	-793%	
10	E	800	342	221300	141	EMPLOYEE TR	INST STAFF TR	10,000.00	0	2,000.00	576.46	6%	
10					141			334,392.00	148,951.31	115,493.84	62,523.33	19%	

It is March and the district is way over budget for personal services for instructional staff training charged to Title I.

It is March and the district is way under budget for supplies charged to Title I.

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